

**SIKKIM**

**GOVERNMENT**  **GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**LAW DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

**No. 5/LD/P/13**

**Date: 30/03/2013**

**NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 12<sup>th</sup> day of March, 2013 is hereby published for general information:-

**THE SIKKIM VALUE ADDED TAX (AMENDMENT) ACT, 2013  
ACT NO. 5 OF 2013  
AN  
ACT**

further to amend the Sikkim Value Added Tax, 2005

**Be** it enacted by the Legislature of Sikkim in the Sixty- fourth Year of the Republic of India as follows:-

Short title, extent and commencement	1.	(1) This Act may be called the Sikkim Value Added Tax (Amendment) Act, 2013  (2) It extends to the whole of Sikkim
Amendment of sub-section (3) of the Sikkim Value Added Tax (Amendment) Act, 2012	2.	<i>In the Sikkim Value Added Tax (Amendment) Act, 2012, in sub-section (3) of Section 1 for the words and figure "It shall be deemed to have come into force on the 1<sup>st</sup> day of June, 2012" the following words shall be substituted; namely:-</i>  <i>"It shall come into force on such date as the State Government may by Notification in the Official Gazette appoint."</i>

**R.K. Purkayastha  
Advisor-cum-Principal Secretary,  
Law Department.**